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RESOLUTION ADOPTED BY THE GENERAL ASSEMBLY

[on the report of the Fifth Committee (A/49/816)]

49/227. Financing of the United Nations Angola Verification Mission II

The General Assembly,

Having considered the report of the Secretary-General on the financing of the United Nations Angola Verification Mission 1/ and the related report of the Advisory Committee on Administrative and Budgetary Questions, 2/

Recalling Security Council resolution 626 (1988) of 20 December 1988, by which the Council established the United Nations Angola Verification Mission, Council resolution 696 (1991) of 30 May 1991, by which the Council decided to entrust a new mandate to the United Nations Angola Verification Mission (thenceforth called the United Nations Angola Verification Mission II), and its subsequent resolutions, the latest of which was resolution 966 (1994) of 8 December 1994,

Recalling also its resolution 43/231 of 16 February 1989 on the financing of the Verification Mission, and its subsequent resolutions and decisions, the latest of which was resolution 48/241 of 5 April 1994,

Reaffirming that the costs of the Verification Mission are expenses of the Organization to be borne by Member States in accordance with Article 17, paragraph 2, of the Charter of the United Nations,

Recalling its previous decisions regarding the fact that, in order to meet the expenditures caused by the Verification Mission, a different procedure is required from the one applied to meet expenditures of the regular budget of the United Nations,

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1/ A/49/433 and Corr.1.

2/ A/49/788.

Taking into account the fact that the economically more developed countries are in a position to make relatively larger contributions and that the economically less developed countries have a relatively limited capacity to contribute towards such operations,

Bearing in mind the special responsibilities of the States permanent members of the Security Council, as indicated in General Assembly resolution 1874 (S-IV) of 27 June 1963, in the financing of such operations,

Mindful of the fact that it is essential to provide the Verification Mission with the necessary financial resources to enable it to fulfil its responsibilities under the relevant resolutions of the Security Council,

1. Takes note of the status of contributions to the United Nations Angola Verification Mission II as at 21 December 1994, including the contributions outstanding in the amount of 13,458,533 United States dollars, and urges all Member States concerned to ensure the payment of their outstanding assessed contributions;

2. Expresses concern about the financial situation with regard to peace-keeping activities, due to overdue payments by Member States of their assessments, particularly Member States in arrears;

3. Urges all Member States to make every possible effort to ensure payment of their assessed contributions to the Verification Mission promptly and in full;

4. Endorses the observations and recommendations contained in the report of the Advisory Committee on Administrative and Budgetary Questions, 2/ subject to the provisions of the present resolution;

5. Approves, on an exceptional basis, the special arrangements for the Verification Mission with regard to the application of article IV of the Financial Regulations of the United Nations, whereby appropriations required in respect of obligations owed to Governments providing contingents and/or logistic support to the Mission shall be retained beyond the period stipulated under financial regulations 4.3 and 4.4, as set out in the annex to the present resolution;

6. Decides to appropriate to the Special Account for the United Nations Angola Verification Mission II the amount of 8,986,700 dollars gross (8,591,200 dollars net), inclusive of the amount of 8,394,800 dollars gross (7,988,000 dollars net) already authorized and apportioned under the terms of General Assembly resolution 48/241, for the maintenance of the Verification Mission for the period from 1 June to 30 September 1994;

7. Decides also, as an ad hoc arrangement, and taking into account the amount of 8,394,800 dollars gross (7,988,000 dollars net) already apportioned in accordance with General Assembly resolution 48/241, to apportion the additional amount of 591,900 dollars gross (603,200 dollars net) for the period from 1 July to 30 September 1994 among Member States in accordance with the composition of groups set out by the Assembly in paragraphs 3 and 4 of its resolution 43/232 of 1 March 1989, as adjusted by the Assembly in its resolutions 44/192 B of 21 December 1989, 45/269 of 27 August 1991, 46/198 A of 20 December 1991 and 47/218 A of 23 December 1992 and its decision 48/472 A of 23 December 1993, and taking into account the scale of assessments for the years 1992, 1993 and 1994 as set out in Assembly resolutions 46/221 A of 20 December 1991 and 48/223 A of 23 December 1993 and Assembly decision 47/456 of 23 December 1992;

8. Decides further that, in accordance with the provisions of its resolution 973 (X) of 15 December 1955, the apportionment among Member States, as provided for in paragraph 7 above, shall take into consideration the

decrease in their respective share in the Tax Equalization Fund of the estimated staff assessment income of 11,300 dollars approved for the period from 1 July to 30 September 1994, inclusive;

9. Decides to appropriate to the Special Account the amount of 4,112,400 dollars gross (3,872,400 dollars net), authorized with the prior concurrence of the Advisory Committee under the terms of General Assembly resolution 48/229 of 23 December 1993, for the maintenance of the Verification Mission for the period from 1 October to 8 December 1994;

10. Decides also, as an ad hoc arrangement, to apportion the amount of 4,112,400 dollars gross (3,872,400 dollars net) for the period from 1 October to 8 December 1994 among Member States in accordance with the composition of groups set out by the General Assembly in paragraphs 3 and 4 of its resolution 43/232, as adjusted by the Assembly in its resolutions 44/192 B, 45/269, 46/198 A and 47/218 A and its decision 48/472 A, and taking into account the scale of assessments for the years 1992, 1993 and 1994 as set out in Assembly resolutions 46/221 A and 48/223 A and Assembly decision 47/456;

11. Decides further that, in accordance with the provisions of its resolution 973 (X), there shall be set off against the apportionment among Member States, as provided for in paragraph 10 above, their respective share in the Tax Equalization Fund of the estimated staff assessment income of 240,000 dollars approved for the period from 1 October to 8 December 1994;

12. Decides to appropriate to the Special Account the amount of 7,732,400 dollars gross (7,422,900 dollars net), authorized with the prior concurrence of the Advisory Committee under the terms of General Assembly resolution 48/229, for the maintenance of the Verification Mission for the period from 9 December 1994 to 8 February 1995;

13. Decides also, as an ad hoc arrangement, to apportion the amount of 7,732,400 dollars gross (7,422,900 dollars net) for the period from 9 December 1994 to 8 February 1995 among Member States in accordance with the composition of groups set out by the General Assembly in paragraphs 3 and 4 of its resolution 43/232, as adjusted by the Assembly in its resolutions 44/192 B, 45/269, 46/198 A and 47/218 A and its decision 48/472 A, the scale of assessments for the year 1994 3/ to be applied against a portion thereof, that is, 2,868,471 dollars gross (2,753,656 dollars net), which is the amount pertaining on a pro rata basis to the period ending 31 December 1994, and the scale of assessments for the year 1995 4/ to be applied against the balance, that is, 4,863,929 dollars gross (4,669,244 dollars net), for the period from 1 January to 8 February 1995, inclusive;

14. Decides further that, in accordance with the provisions of its resolution 973 (X), there shall be set off against the apportionment among Member States, as provided for in paragraph 13 above, their respective share in the Tax Equalization Fund of the estimated staff assessment income of 309,500 dollars approved for the period from 9 December 1994 to 8 February 1995, inclusive; 114,815 dollars being the amount pertaining on a pro rata basis to the period ending 31 December 1994, and the balance, that is, 194,685 dollars, for the period from 1 January to 8 February 1995, inclusive;

15. Decides, with regard to the period beyond 8 February 1995, to authorize the Secretary-General to enter into commitments at a rate not to exceed 3.5 million dollars gross (3.3 million dollars net) per month for the three-month period from 9 February to 8 May 1995 in connection with the maintenance of the Verification Mission, the amount of 10.5 million dollars

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3/ See resolutions 46/221 A and 48/223 A and decision 47/456.

4/ See resolution 49/19 B.

gross (9.9 million dollars net) to be apportioned in accordance with the scheme set out in the present resolution, subject to the decision of the Security Council to extend the mandate of the Mission beyond 8 February 1995 and with the prior concurrence of the Advisory Committee as to the exact amount to be committed;

16. Invites voluntary contributions to the Verification Mission in cash and in the form of services and supplies acceptable to the Secretary-General, to be administered, as appropriate, in accordance with the procedure established by the General Assembly in its resolutions 43/230 of 21 December 1988, 44/192 A of 21 December 1989 and 45/258 of 3 May 1991;

17. Requests the Secretary-General to take all necessary action to ensure that the Verification Mission is administered with a maximum of efficiency and economy;

18. Decides to include in the provisional agenda of its fiftieth session the item entitled "Financing of the United Nations Angola Verification Mission".

95th plenary meeting
23 December 1994

ANNEX

Special arrangements with regard to the application of article IV of the Financial Regulations of the United Nations

1. At the end of the twelve-month period provided for in regulation 4.3, any unliquidated obligations of the financial period in question relating to goods supplied and services rendered by Governments for which claims have been received or which are covered by established reimbursement rates shall be transferred to accounts payable; such accounts payable shall remain recorded in the Special Account for the United Nations Angola Verification Mission II until payment is effected.

2. (a) Any other unliquidated obligations of the financial period in question owed to Governments for goods supplied and services rendered, as well as other obligations owed to Governments, for which required claims have not yet been received, shall remain valid for an additional period of four years following the end of the twelve-month period provided for in regulation 4.3;

(b) Claims received during this four-year period shall be treated as provided for under paragraph 1 of the present annex, if appropriate;

(c) At the end of the additional four-year period, any unliquidated obligations shall be cancelled and the then remaining balance of any appropriations retained therefor shall be surrendered.